

**FILED**

SEP 14 2007

RICHARD W. WIEKING  
CLERK U.S. DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA

**IN THE UNITED STATES DISTRICT COURT FOR THE  
NORTHERN DISTRICT OF CALIFORNIA  
SAN FRANCISCO DIVISION**

**UNITED STATES OF AMERICA and  
DWIGHT S. MCDANIEL, Revenue Officer,**

**Petitioners,**

**v.**

**RAMON LAGUARDIA, Gen Ptr.**

**Respondent.**

**No. C-07-1467-JCS**

**[proposed]  
ORDER FINDING RESPONDENT  
IN CONTEMPT**

This matter came before the Court on September 14, 2007, upon the Court's Order to Show Cause (re contempt) entered August 7, 2007.

On June 29, 2007, the Court entered its Order Granting Petition to Enforce Internal Revenue Service Summons ("Order Enforcing Summons") in this matter. Mr. Laguardia, who has not appeared at any of the court proceedings concerning the enforcement of the IRS summons at issue, has yet to produce the documents ordered by the Court in the Order Enforcing Summons.

Due to respondent's failure to comply with the Order Enforcing Summons, the petitioners filed an Motion For Entry of Order to Show Cause Re: Contempt on August 2, 2007. On August 7, 2007, this Court ordered respondent to appear and show cause, if any, why he should not be held in contempt for his failure to comply with the Court's Order Enforcing Summons. On September 14, 2007, the show cause hearing was held.

1 Despite the great length of time Mr. Laguardia has had to comply with the Order  
2 Enforcing Summons, Mr. Laguardia has not complied with the summons by providing the  
3 government with testimony or the summoned records .

4 The Court having considered the record herein, it is hereby

5 **ORDERED** that respondent Ramon Laguardia, is in contempt of this Court's Order  
6 Enforcing Summons, and respondent is fined \$500 per day from this date until the date he  
7 complies with the Order Enforcing Summons.

8 **IT IS FURTHER ORDERED** that if respondent Ramon Laguardia complies with the  
9 Order Enforcing Summons, within thirty-five days of this date, he will be purged of the \$500 per  
10 day fine that might have accrued against him for his failure to comply with the Order Enforcing  
11 Summons.

12 **IT IS FURTHER ORDERED** that if, by Nov. 04. 29, 2007 respondent Ramon  
13 LaGuardia has failed to comply with the Order Enforcing Summons, he shall appear in person  
14 before this Court on the 2ND day of Nov, 2007, at 9:30 a.m., United States Courthouse,  
15 450 Golden Gate Avenue, San Francisco, California and then and there show cause why he  
16 should not be imprisoned until he complies with the Court's Order Enforcing Summons.

17 **ORDERED** this 14th day of September, 2007 at San Francisco, California.

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21 UNITED STATES MAGISTRATE JUDGE  
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UNITED STATES DISTRICT COURT  
FOR THE  
NORTHERN DISTRICT OF CALIFORNIA

USA et al,

Plaintiff,

v.

RAMON LAGUARDIN GEN PTR et al,

Defendant.

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Case Number: CV07-01467 JCS

**CERTIFICATE OF SERVICE**

I, the undersigned, hereby certify that I am an employee in the Office of the Clerk, U.S. District Court, Northern District of California.

That on September 14, 2007, I SERVED a true and correct copy(ies) of the attached, by placing said copy(ies) in a postage paid envelope addressed to the person(s) hereinafter listed, by depositing said envelope in the U.S. Mail, or by placing said copy(ies) into an inter-office delivery receptacle located in the Clerk's office.

Ramon Laguardian Gen Ptr  
250 Clay Street  
San Francisco, CA 94111

Dated: September 14, 2007



Richard W. Wieking, Clerk  
By: Karen Hom, Deputy Clerk